APPENDIX

The Tax Code of Virginia (Acts of Assembly, 1928, page 111):

"Sec. 174. Commission merchants and brokers.—Every person, firm or corporation, doing business in this State who receives or distributes provisions and merchandise, including flour, hay or grain, shipped to such person, firm or corporation for distribution on account of the shipper, or who participates in the profits ensuing from or accruing out of the sales of such provisions or merchandise, including flour, hay or grain, or who invoices such sales or collects the money therefor, shall be deemed to be a broker who receives or distributes provisions and merchandise, including flour, hay, or grain.

"Every person, firm or corporation, buying or selling for another any kind of merchandise, on commission, except associations or organizations of farmers, including produce exchanges, organized and maintained by farmers for mutual help in the marketing of their produce and not for profit, shall be a commission merchant. Any person, firm or corporation licensed as a commission merchant may sell any personal property which may be left with, or consigned to him for sale, except gold or silver coin, bonds, certificates of public or private debts or other securities; provided, however, that any such merchant may sell gold or silver coin, certificates of public or private debts or other securities, by taking out the license therefor prescribed in the case of stock brokers.

"Every person, firm or corporation shall pay for the privilege of transacting the business of a commission merchant or broker the sum of fifty dollars, provided the commissions for the preceding year did not exceed one thousand dollars, but when the commissions exceeded one thousand dollars, the tax shall be fifty dollars, and an additional tax at the rate of one dollar for each hundred dollars, or fraction thereof, of commissions in excess of one thousand dollars, and if the license is to include the privilege of selling gold or silver coins, bonds, certificates of public or private debts, or other securities, there shall be paid, in addition, the amounts required in each case to be paid by stock brokers and in like manner.

"The license tax on every commission merchant or broker beginning business shall be the flat tax above prescribed, plus a tax in accordance with the foregoing scale measured by the commissions which it is estimated he will receive from the time he commences business to the following December thirty-first."

Richmond City Code, Chapter 10:

"Sec. 22. AGENTS—Sales Agents or Agencies.—Persons, firms or corporations engaged in business as sales agents or agencies, $50.00, and one-half of one per centum of the gross earnings, receipts, fees or commissions for the preceding license year in excess of $1,000.00. (December 15, 1933.)"